

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**16203000100000**  
**City of Arnolds Park**  
**PO Box 437**  
**Arnolds Park, IA 51331-0437**

**CITY OF** Arnolds Park, **IOWA**  
**DUE: December 1, 2017**

(Please correct any error in name, address, and ZIP Code)

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**  
**Mary Mosiman, CPA**  
**Office of Auditor of State**  
**Lucas State Office Building**  
**321 E. 12th Street, 2nd Floor**  
**Des Moines, IA 50319**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,232,302		1,232,302	1,197,093
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,232,302		1,232,302	1,197,093
Delinquent property taxes	0		0	0
TIF revenues	696,996		696,996	705,662
Other city taxes	676,185	0	676,185	633,713
Licenses and permits	33,798	0	33,798	6,950
Use of money and property	0	0	0	2,500
Intergovernmental	186,203	0	186,203	500,239
Charges for fees and service	376,810	803,603	1,180,413	1,094,600
Special assessments	0	0	0	25,000
Miscellaneous	390,895	0	390,895	109,577
Other financing sources	2,012,243	0	2,012,243	1,062,243
<b>Total revenues and other sources</b>	5,605,432	803,603	6,409,035	5,337,577
<b>Expenditures and Other Financing Uses</b>				
Public safety	684,847	0	684,847	743,703
Public works	507,720	0	507,720	552,638
Health and social services	0	0	0	0
Culture and recreation	225,689	0	225,689	239,060
Community and economic development	198,497	0	198,497	218,500
General government	466,115	0	466,115	470,969
Debt service	1,020,716	0	1,020,716	1,045,319
Capital projects	728,195	0	728,195	548,200
<b>Total governmental activities expenditures</b>	3,831,779	0	3,831,779	3,818,389
Business type activities	0	600,440	600,440	580,008
<b>Total ALL expenditures</b>	3,831,779	600,440	4,432,219	4,398,397
Other financing uses, including transfers out	906,746	155,497	1,062,243	1,062,243
<b>Total ALL expenditures/And other financing uses</b>	4,738,525	755,937	5,494,462	5,460,640
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	866,907	47,666	914,573	-123,063
Beginning fund balance July 1, 2016	1,082,482	94,368	1,176,850	1,293,868
Ending fund balance June 30, 2017	1,949,389	142,034	2,091,423	1,170,805

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 13,055,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 22,519,562

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 11/15/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Linda Nase	Telephone → 712	Area Code 332-2341
Signature of Mayor or other City official (Name and Title)	Number 332-2341	
	Extension 12	
	Date signed 11/8/2017	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF Arnolds Park					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	1,095,281			137,021			1,232,302			1,232,302	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,095,281	0		137,021	0		1,232,302		T01	1,232,302	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	1,095,281	0		137,021	0	0	1,232,302			1,232,302	6			
7	<b>TIF revenues</b>			696,996				696,996		T01	696,996	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	21,062						21,062		T15	21,062	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	6,072						6,072		T19	6,072	12			
13	Hotel/motel tax	357,548						357,548		T19	357,548	13			
14	Other local option taxes	291,503						291,503		T09	291,503	14			
15	<b>TOTAL OTHER CITY TAXES</b>	676,185	0	0	0	0	0	676,185	0		676,185	15			
16	<b>Section B - LICENSES AND PERMITS</b>	33,798						33,798		T29	33,798	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest							0		U20	0	18			
19	Rents and royalties							0		U40	0	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	0	0	0	0	0	0	0	0		0	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Arnolds Park		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			41
42												42
43	State shared revenues											43
44	Road use taxes		139,786					139,786		C46	139,786	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	139,786	0	0	0	0	139,786	0		139,786	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	46,417						46,417		D89	46,417	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	46,417	0	0	0	0	0	46,417	0		46,417	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	46,417	139,786	0	0	0	0	186,203	0		186,203	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	575,964	A91	575,964	73
74	Sewer							0	227,639	A80	227,639	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	276,597						276,597		A81	276,597	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Arnolds Park		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	37,744						37,744		A89	37,744	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	62,469						62,469		A61	62,469	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	376,810	0	0	0	0	0	376,810	803,603		1,180,413	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	9,895						9,895		U99	9,895	108
109	Deposits and sales/fuel tax refunds	1,786						1,786		U99	1,786	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	12,601						12,601		U30	12,601	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Miscellaneous Income	115,428			25,000	226,185		366,613			366,613	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	139,710	0	0	25,000	226,185	0	390,895	0		390,895	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Arnolds Park							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,368,201	139,786	696,996	162,021	226,185	0	3,593,189	803,603		4,396,792	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	194,000				756,000		950,000		NR	950,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	0			212,997	173,584		386,581			386,581	127				
128	Internal TIF loans and transfers in				675,662	0		675,662			675,662	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	194,000	0	0	888,659	929,584	0	2,012,243	0		2,012,243	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,562,201	139,786	696,996	1,050,680	1,155,769	0	5,605,432	803,603		6,409,035	132				
133												133				
134	Beginning fund balance July 1, 2016	603,637	107,055	67,731	29,693	274,366		1,082,482	94,368		1,176,850	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,165,838	246,841	764,727	1,080,373	1,430,135	0	6,687,914	897,971		7,585,885	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
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157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF Arnolds Park						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	582,761						582,761		E62	582,761	2				
3	Purchase of land and equipment	19,686						19,686		G62	19,686	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	82,400						82,400		E24	82,400	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation							0		E32	0	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	684,847	0		0	0	0	684,847			684,847	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF Arnolds Park		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		122,551					122,551		E44	122,551	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	56,073						56,073		E44	56,073	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	78,932						78,932		E44	78,932	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	236,614						236,614		E81	236,614	62
63	Purchase of land and equipment	13,550						13,550		G81	13,550	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	385,169	122,551		0	0	0	507,720			507,720	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Arnolds Park		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Arnolds Park		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	131,706						131,706		E52	131,706	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	89,122						89,122		E61	89,122	127
128	Purchase of land and equipment	4,861						4,861		G61	4,861	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	225,689	0		0	0	0	225,689			225,689	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	12,515						12,515		E89	12,515	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,910						2,910		E29	2,910	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	183,072						183,072		E89	183,072	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	198,497	0	0	0	0	0	198,497			198,497	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Arnolds Park		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,850						11,850		E29	11,850	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	217,560						217,560		E23	217,560	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	236,705						236,705		E89	236,705	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	466,115	0	0	0	0	0	466,115			466,115	176
177	Section G — DEBT SERVICE				1,020,716			1,020,716			1,020,716	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,020,716	0	0	1,020,716			1,020,716	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						728,195		728,195			728,195	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	728,195	0	728,195		728,195	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	728,195	0	728,195			728,195	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,960,317	122,551	0	1,020,716	728,195	0	3,831,779			3,831,779	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF Arnolds Park		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								374,012	E91	374,012	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								226,428	E80	226,428	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Arnolds Park		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								600,440		600,440	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,960,317	122,551	0	1,020,716	728,195	0	3,831,779	600,440		4,432,219	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	186,084	45,000					231,084	155,497		386,581	255
256	Internal TIF loans/repayments and transfers out			675,662				675,662			675,662	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	186,084	45,000	675,662	0	0	0	906,746	155,497		1,062,243	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,146,401	167,551	675,662	1,020,716	728,195	0	4,738,525	755,937		5,494,462	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		79,290	89,065	59,657	701,940		929,952			929,952	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,019,437						1,019,437			1,019,437	267
268	Total Governmental	1,019,437	79,290	89,065	59,657	701,940	0	1,949,389			1,949,389	268
269	Proprietary								142,034		142,034	269
270	Total ending fund balance June 30, 2017	1,019,437	79,290	89,065	59,657	701,940	0	1,949,389	142,034		2,091,423	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,165,838	246,841	764,727	1,080,373	1,430,135	0	6,687,914	897,971		7,585,885	271
272												272

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF Arnolds Park</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>										
Purpose		Amount paid to other local governments				Purpose		Amount paid to State			
Correction.....		M05 \$				Highways.....		L44 \$			
Health.....		M32				All other.....		L89 \$			
Highways.....		M44									
Transit subsidies.....		M94									
Libraries.....		M52									
Police protection.....		M62									
Sewerage.....		M80									
Sanitation.....		M81									
All other.....		M89 \$ 82,400									
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.										
										Amount - Omit cents	
Total salaries and wages paid.....										200 \$	791,668
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>										
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$			
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189			
3. Electric utility	19U	29U	39U	49U	49U	49U		192			
4. Gas utility	19U	29U	39U	49U	49U	49U		193			
5. Transit-bus	19U	29U	39U	49U	49U	49U		194			
6. Industrial Revenue	19T	24T	34T		44T	44T		189			
7. Mortgage revenue	19T	24T	34T		44T	44T		189			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189			
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189			
9. GENERAL	12,785,000	950,000	680,000	13,055,000				336,966			
10.	19U	29U	39U	49U	49U	49U	49U	189			
11.	19U	29U	39U	49U	49U	49U	49U	189			
12.	19U	29U	39U	49U	49U	49U	49U	189			
13.	19U	29U	39U	49U	49U	49U	49U	189			
14.	19U	29U	39U	49U	49U	49U	49U	189			
<b>Total long-term debt</b>	12,785,000	950,000	680,000	13,055,000	0	0	0	336,966			
<b>B. Short-term debt</b>		Outstanding as of JULY 1, 2016				61V \$		Amount - Omit cents			
		Outstanding as of JUNE 30, 2017				64V \$		0			
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>										
Assessed Valuations by Levy Authority and County, AY2015/FY2017											
Actual valuation -- January 1, 2015											
				\$	450,391,243	x .05 = \$		22,519,562			
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>										
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)						
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61								
	\$	\$			2,091,423		2,091,423				
					V98						
REMARKS											